

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**THURSDAY, THE 22ND NOVEMBER 2007 / 1ST AGRAHAYANA 1929**

**WP(C).No. 28942 of 2007(U)**  
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**PETITIONER:**  
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**C. UNNIKRISHNAN,  
VINAYAKA COMPLEX, BYE PASS ROAD,  
KODUVAYOOR, PALAKKAD DISTRICT.**

**BY ADV. SRI.K.M.FIROZ**

**RESPONDENTS:**  
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- 1. ASSISTANT COMMISSIONER (ASSESSMENT),  
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD.**
- 2. THE OFFICER IN-CHARGE OF THE CHECK POST,  
COMMERCIAL TAXES CHECK POST, NADUPUNNY.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,  
THIRUVANANTHAPURAM.**
- 4. THE STATE OF KERALA,  
REPRESENTED BY THE SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.**
- 5. DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, PALAKKAD.**
- 6. THE OFFICER IN-CHARGE OF THE CHECK POST,  
COMMERCIAL TAXES CHECK POST, WALAYAR.**

**BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 22/11/2007, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**ANTONY DOMINIC, J.**  
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**W.P.(C) NO. 28942 OF 2007 U**  
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**Dated this the 22<sup>nd</sup> day of November, 2007**

**J U D G M E N T**

Heard both sides.

In view of the fact that it was on account of the misuse of  
chellans in the past that the demand draft was insisted by the  
Government, I see no irregularity in the stand taken by the  
Government. In fact, it was submitted that several instances  
have come to notice that chellans were even tampered with.  
Therefore, I do not find any merit in the contentions raised. Writ  
petition will stand dismissed.

**ANTONY DOMINIC, JUDGE.**

Rp

**ANTONY DOMINIC, J.**

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**W.P.(C) NO. 28942 OF 2007**

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**Dated this the 28<sup>th</sup> day of September, 2007**

**J U D G M E N T**

Heard learned counsel for the petitioner and the learned Government Pleader.

2. Petitioner's grievance is against demand of advance tax through Demand Draft taken from Bank. However, petitioner expressed willingness to remit the tax in Treasury and to produce the treasury receipt before the Assessing Authority or before the Check Post Authorities. Learned Government Pleader has stated that Government has no objection in making payment in the Treasury.

3. In the circumstances, this writ petition is disposed of directing the respondents to permit the petitioner to remit advance tax in the Treasury and produce the receipt before the concerned Authority. If there is any shortage in the payment

made in the Treasury, then Check Post Officials will permit the petitioner to remit such differential amount of advance tax in cash.

4. There will be a further direction that receipt will be given when the chalan is remitted.

Writ petition is disposed of as above.

**ANTONY DOMINIC, JUDGE.**

Rp